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■ Visit us at: www.naxparlab.com
■ CIN No. : L36912MH1982PLC027925

Parnax Lab Ltd.

(Formerly Known as Krishna Deep Trade & Investment Ltd.)

114, BLDG. NO. 8, JOGANI IND. COMPLEX,
SION-CHUNABHATTI, MUMBAI - 400 022. INDIA

Date: 14/11/2022

To,
Department of Corporate Service (DCS-CRD),
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001.

Sub: Submission of Un-Audited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2022 in pursuance of Regulation 33 of Listing Obligation and Disclosure Requirement, 2015.

Ref: Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR Regulations) read with SEBI Circular CIR / CFD / CMD / 4 / 2015 dated September 09, 2015

Ref.: Parnax Lab Limited, Script Code- 506128

Dear Sir,

Kindly find enclosed herewith the following:

1. A Copy of Standalone & Consolidated Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2022, along with the Limited Review Report thereon, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015.

The aforesaid information and Financial Results are being made available on the Company's website at www.naxparlab.com

Kindly take on your record and acknowledge receipt of the same.

Thanking You,

Yours faithfully,

For PARNAX LAB LIMITED

PREET KUKREJA
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: As above





**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIAL RESULT**

To The Board of Directors of Parnax Lab Limited,

1. We have reviewed the unaudited standalone financial results of **Parnax Lab Limited** ("the Company") for the quarter and six month ended September 30, 2022 which are included in the accompanying "Statement of Unaudited Standalone Financial Results for the quarter and six month ended September 30, 2022" together with the relevant notes thereon ("the Statement"). The statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") read with SEBI Circular No. CIR/CFD/FAC /62/2016 dated July 05, 2016.
2. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that cause us to believe that the accompanying Statement of unaudited standalone financial result has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C. N. Patel & Co.
Chartered Accountants
Firm Regd. No. 112552W

CA Manish Mandhana
Partner
M. No. 112026
UDIN : 22112026BDBIKW6957



Place: Mumbai
Date: 14th November, 2022

PARNAX LAB LIMITED

GALA NO. 114, BLDG. NO. 8, JOGANI INDUSTRIAL COMPLEX, CHUNABHATTI, MUMBAI 400022.
Tel : 022 - 6825 2525, Fax : 2405 7708, Email : info@naxparlab.com, Website : www.naxparlab.com
CIN:-L36912MH1982PLC027925

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2022

S. No.	Particulars	(Rs. in Lakhs)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
I	Revenue from operations	75.66	311.31	231.88	386.97	406.21	714.99
II	Other income	2.69	7.84	4.51	10.53	7.26	16.16
III	Total Revenue (I+II)	78.35	319.15	236.39	397.50	413.47	731.15
IV	Expenses						
	a) Cost of material consumed	35.64	52.59	116.27	88.23	154.27	190.32
	b) Purchase of stock in trade	15.32	118.28	25.74	133.60	80.98	148.28
	c) Changes in inventories of finished goods, Work in progress and stock in trade	-	-	-	-	-	-
	d) Employee benefit expenses	13.71	13.71	15.90	27.42	25.28	51.78
	e) Finance costs	4.96	10.57	18.43	15.53	36.55	70.54
	f) Depreciation and amortisation expenses	1.13	1.11	1.03	2.24	2.05	4.47
	g) Other expenses	16.92	67.60	44.28	84.52	71.06	187.78
	Total Expenses (IV)	87.67	263.87	221.64	351.54	370.18	653.17
V	Profit/(loss) before exceptional items and tax (III-IV)	(9.32)	55.28	14.75	45.96	43.29	77.98
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(9.32)	55.28	14.75	45.96	43.29	77.98
VIII	Tax expense						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	(5.15)	14.26	-	9.11	-	23.83
	c) Short (Excess) provision for tax for earlier years	-	-	-	-	-	-
IX	Profit/ (loss) for the period (VII-VIII)	(4.17)	41.02	14.75	36.85	43.29	54.15
X	Other comprehensive income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(2.86)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.72
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI	Total other comprehensive income for the period	-	-	-	-	-	(2.14)
XII	Total Comprehensive Income comprising profit and other comprehensive income for the period (VIII+IX)	(4.17)	41.02	14.75	36.85	43.29	52.01
XIII	Paid-up equity share capital (Face Value of the share Rs. 10)	1,148.56	981.49	850.49	1,148.56	850.49	981.49
XIV	Earning per equity share (Not annualised)						
	(1) Basic	(0.04)	0.42	0.17	0.32	0.51	0.55
	(2) Diluted	(0.04)	0.42	0.17	0.32	0.51	0.55

Notes-

- The Financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI circular dated 5th July, 2016.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2022.
- The Statutory Auditors have carried out a Limited Review of the above financial results of the Company for the quarter and half year ended September 30, 2022
- EPS for quarter ended is on non annualised basis.
- The Company is dealing into one segment : Dealing in Pharmaceutical Formulations
- Figures pertaining to previous period/year have been re-grouped, re-classified and restated wherever found necessary.

Place : Mumbai
Date : 14-11-2022



By Order of the Board
For Parnax Lab Limited

(Signature)
Prakash M Shah
Director & CEO
DIN : 00440980

PARNAX LAB LIMITED

GALA NO. 114, BLDG. NO. 8, JOGANI INDUSTRIAL COMPLEX, CHUNABHATTI, MUMBAI 400022.

Tel : 022 - 3001 5666, Fax : 2405 7708, Email : info@naxparlab.com, Website : www.naxparlab.com

CIN:-L36912MH1982PLC027925

Statement of Assets and Liabilities as at 30th September, 2022

(Rs. in Lakhs)

S. No.	Particulars	Standalone		
		30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
A	ASSETS			
1	Non-Current Assets			
(a)	Property, plant and equipment	41.92	46.58	44.16
(b)	Capital work-in-progress	-	-	-
(c)	Investment Property	-	-	-
(d)	Other Intangible assets	0.06	0.06	0.06
(e)	Financial assets			
(i)	Investments	1,006.95	1,006.95	1,006.95
(ii)	Other non-current financial assets	0.25	10.26	4.94
(f)	Deferred tax assets (net)	98.44	130.67	107.56
2	Current Assets			
(a)	Inventories	18.02	13.26	79.49
(b)	Financial assets			
(i)	Investments	-	-	-
(ii)	Trade Receivables	99.21	163.99	185.94
(iii)	Cash and cash equivalents	38.03	27.66	433.29
(iv)	Bank balances other than above	1.35	1.27	1.35
(v)	Loans	258.59	2.81	5.69
(c)	Current tax assets (Net)	0.23	0.15	0.15
(d)	Other current assets	106.96	92.01	109.68
(e)	Assets classified as held for sale	374.05	374.05	374.05
	TOTAL - ASSETS	2,044.05	1,869.72	2,353.31
B	EQUITY AND LIABILITIES			
1	Equity			
(a)	Equity share capital	1,148.56	850.49	981.49
(b)	Other equity	708.32	(335.80)	293.46
2	Liabilities			
(I)	Non-current liabilities			
(a)	Financial liabilities			
(i)	Borrowings	62.54	149.13	114.74
(b)	Provisions	0.76	0.69	0.76
(c)	Deferred tax liabilities (Net)	-	-	-
(d)	Other non - current liabilities	-	-	-
(II)	Current liabilities			
(a)	Financial liabilities			
(i)	Borrowings	86.52	1,079.01	804.85
(ii)	Trade payables			
	- total outstanding dues of micro enterprises and small enterprises	7.32	25.70	52.47
	- total outstanding dues of creditors other than micro enterprise and small enterprise	8.22	54.74	62.02
(iii)	Other current financial liabilities	19.67	43.93	36.87
(b)	Other current liabilities	1.12	1.52	5.99
(c)	Short-term provisions	1.02	0.31	0.66
	TOTAL EQUITY AND LIABILITIES	2,044.05	1,869.72	2,353.31



By Order of the Board
For Parnax Lab Limited

(Signature)
Prakash M Shah
Director & CEO
DIN : 00440980

Place : Mumbai
Date : 14-11-2022

PARNAX LAB LIMITED
Standalone Cash Flow Statement for the period ended 30th September, 2022

(Rs. in Lakhs)

Particulars	For the period ended 30th September, 2022	For the period ended 30th September, 2021	For the year ended 31st March 2022
	(Unaudited)	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/(Loss) before tax	45.97	43.29	77.98
Adjustments for			
Depreciation	2.24	2.05	4.47
Finance Costs	15.53	36.55	70.54
Loss on sale of Property, plant & equipments		-	-
Sundry Balances written off	0.00	-	7.19
Interest & Dividend income		(0.07)	(0.08)
Operating Loss Before Working Capital Adjustments	63.74	81.82	160.10
Changes in Working Capital			
<u>Adjustments for (increase) / decrease in operating assets:</u>			
Inventories	61.47	44.72	(21.50)
Trade receivables	86.74	(120.73)	(142.68)
Other assets (Financials and Non Financial assets)	(245.49)	(14.15)	(29.38)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
Trade payables	(98.95)	(33.70)	(6.84)
Other liabilities (Financials and Non Financial assets)	(21.71)	9.43	4.40
Cash generated from operations	(154.20)	(32.60)	(35.90)
Direct Tax Paid (Refund) [Net]	0.08	0.12	0.12
Net cash flow from / (used in) operating activities (A)	(154.28)	(32.72)	(36.02)
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant & equipment	-	-	-
Proceeds from sale of fixed assets	-	-	-
Proceeds/(Purchase) from sale of Non Current Investments	-	-	(0.08)
Interest & Dividend income		0.07	0.08
Net cash flow from / (used in) investing activities (B)	-	0.07	-
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Shares, Warrants	545.08	86.69	751.54
Proceeds from long-term borrowings (net)	(52.20)		(74.23)
Proceeds from Short-term borrowings (net)	(718.33)		(147.63)
Finance Cost	(15.53)	(36.55)	(70.54)
Net cash flow from / (used in) financing activities (C)	(240.98)	50.14	459.14
Net increase (decrease) in cash and cash equivalents (A+B+C)	(395.26)	17.49	423.12
Cash and cash equivalents at the beginning of the year	433.29	10.17	10.17
Cash and cash equivalents at the end of the year	38.03	27.66	433.29

By Order of the Board
For Parnax Lab Limited



Prakash M Shah

Prakash M Shah
Director & CEO
DIN : 00440980

Place : Mumbai
Date : 14-11-2022



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
CONSOLIDATED FINANCIAL RESULT**

TO THE BOARD OF DIRECTORS OF

Parnax Lab Limited

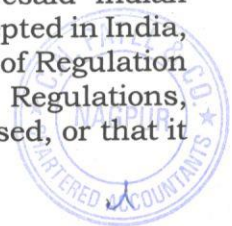
1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Parnax Lab Limited** ("the Parent") and its subsidiary Naxpar Pharma Private Limited (the Parent and its subsidiary together referred to as "the Group") for the quarter and six month ended September 30, 2022, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Naxpar Pharma Private Limited - Subsidiary

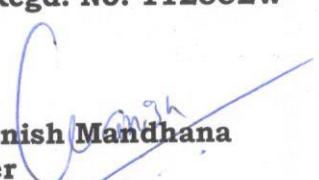
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the interim financial statements of Naxpar Pharma Private Limited, subsidiary respectively included in the consolidated unaudited financial results, whose interim financial statements reflect total assets of Rs. 13,612.71 lakhs as at September 30, 2022 and total revenues of Rs. 7,687.91 lakhs, total net profit after tax of Rs. 366.72 lakhs and total comprehensive income of Rs. 366.72, for the quarter and six month ended September 30, 2022 respectively, as considered in the consolidated unaudited financial results. These interim financial statements have been reviewed by the other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the reports of the other auditors and the procedure performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For C. N. Patel & Co.
Chartered Accountants
Firm Regd. No. 112552W


CA Manish Mandhana
Partner
M. No. 112026
UDIN : 22112026BDBJZF2366



Place: Mumbai
Date: 14th November, 2022

PARNAX LAB LIMITED

GALA NO. 114, BLDG. NO. 8, JOGANI INDUSTRIAL COMPLEX, CHUNABHATTI, MUMBAI 400022.

Tel : 022 - 3001 5666, Fax : 2405 7708, Email : info@naxparlab.com, Website : www.naxparlab.com

CIN:-L36912MH1982PLC027925

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2022

(Rs. in Lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
I	Revenue from operations	4,313.88	3,673.93	3,575.16	7,987.81	6,444.59	16,303.17
II	Other income	29.54	12.25	6.51	41.79	10.04	32.97
III	Total Revenue (I+II)	4,343.42	3,686.18	3,581.67	8,029.60	6,454.63	16,336.14
IV	Expenses						
	a) Cost of material consumed	2,250.10	1,779.40	1,795.98	4,029.50	3,351.56	9,113.02
	b) Purchase of stock in trade	22.38	58.48	(53.63)	80.86	4.49	17.11
	c) Changes in inventories of finished goods, Work in progress and stock in trade	40.74	(23.43)	42.75	17.31	(91.13)	(165.78)
	d) Employee benefit expenses	493.34	466.52	425.31	959.86	803.01	1,742.98
	e) Finance costs	120.21	126.23	144.35	246.44	261.57	523.03
	f) Depreciation and amortisation expenses	154.72	165.62	130.09	320.34	255.61	586.55
	g) Other expenses	950.92	861.82	809.39	1,812.74	1,484.50	3,292.81
	h) Impairment of assets classified as held for disposal						
	Total Expenses (IV)	4,032.41	3,434.64	3,294.24	7,467.05	6,069.61	15,109.72
V	Profit/(loss) before exceptional items and tax (III-IV)	311.01	251.55	287.43	562.55	385.02	1,226.42
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) Before Tax (V-VI)	311.01	251.55	287.43	562.55	385.02	1,226.42
VIII	Tax expense						
	a) Current Tax	70.69	58.31		129.00	-	267.00
	b) Deferred Tax	29.98		-	29.98	-	133.59
	c) Short (Excess) Prov for Tax for Earlier Years	-		-	-	-	0.01
IX	Profit/ (Loss) for the period (VII-VIII)	210.34	193.24	287.43	403.57	385.02	825.82
X	Minority Interest Profit (Loss)	0.43	0.30	0.54	0.73	0.68	1.54
XI	Profit/ (Loss) after share of Profit (Loss) of Minority Interest	209.91	192.94	286.89	402.84	384.34	824.28
XII	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss						(15.93)
	(ii) Income tax relating to items that will not be reclassified to profit or loss						4.36
	B. (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XIII	Total Other Comprehensive Income for the period	-	-	-	-	-	(11.57)
XIV	Total Comprehensive Income comprising profit and other comprehensive income for the period (VIII+IX)	210.34	193.24	287.43	403.57	385.02	814.25



S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
XV	Total profit/(loss) for the year attributable to:						
	- Owners of the Company	209.90	192.94	286.89	402.84	384.34	824.28
	- Non-controlling interests	0.43	0.30	0.54	0.73	0.68	1.54
XVI	Other Comprehensive income attributable to :						
	- Owners of the Company		-		-	-	(11.55)
	- Non-controlling interests		-		-	-	(0.02)
XVII	Total Comprehensive income attributable to:						
	- Owners of the Company	209.90	192.94	286.89	402.84	384.34	812.73
	- Non-controlling interests	0.43	0.30	0.54	0.73	0.68	1.52
XVIII	Paid-up equity share capital (Face Value of the share Rs. 10)	1,148.56	981.49	850.49	1,148.56	850.49	981.49
XIX	Earning per equity share (Not Annualised)						
	(1) Basic	1.83	1.97	3.38	3.51	4.53	9.70
	(2) Diluted	1.83	1.97	3.38	3.51	4.53	9.70

Notes-

- 1 The Financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as ammended) and SEBI circular dated 5th July, 2016.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2022.
- 3 The Statutory Auditors have carried out a Limited Review of the above financial results of the Company for the quarter and half year ended September 30, 2022.
- 4 EPS for quarter ended is on non annualised basis.
- 5 The Company is dealing into one segment : Dealing in Pharmaceutical Formulations
- 6 Figures pertaining to previous period/year have been re-grouped, re-classified and restated wherever found necessary.

Place : Mumbai
Date : 14-11-2022



By Order of the Board
For Parnax Lab Limited

(Signature)

Prakash M Shah
Director & CEO
DIN NO: 00440980

PARNAX LAB LIMITED

GALA NO. 114, BLDG. NO. 8, JOGANI INDUSTRIAL COMPLEX, CHUNABHATTI, MUMBAI 400022.

Tel : 022 - 3001 5666, Fax : 2405 7708, Email : info@naxparlab.com, Website : www.naxparlab.com

CIN:-L36912MH1982PLC027925

Statement of Consolidated Assets and Liabilities as at 30th September, 2022

(Rs. in Lakhs)

S. No.	Particulars	Consolidated		
		30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
A	ASSETS			
1	Non-Current Assets			
(a)	Property, plant and equipment	6,668.72	6,133.07	6,830.48
(b)	Right-of-use asset	324.13	409.07	355.13
(c)	Capital work-in-progress	546.06	318.59	334.24
(d)	Other Intangible assets	18.42	12.67	9.16
(e)	Financial assets			
(i)	Investments	22.46	22.46	22.46
(ii)	Other non-current financial assets	52.36	52.38	53.79
(f)	Deferred tax assets (net)			
(g)	Other non-current assets	296.10	283.12	264.49
2	Current Assets			
(a)	Inventories	2,182.62	1,387.67	1,992.84
(b)	Financial assets			
(i)	Trade Receivables	3,079.69	2,605.55	3,807.54
(ii)	Cash and cash equivalents	48.06	30.28	436.21
(iii)	Bank balances other than above	156.06	110.97	141.89
(iv)	Loans	44.36	40.61	47.50
(c)	Current tax assets (Net)	16.79	314.89	71.70
(d)	Other current assets	476.85	649.17	604.88
(e)	Assets classified as held for sale	374.05	374.05	374.05
	TOTAL - ASSETS	14,306.73	12,744.55	15,346.36
B	EQUITY AND LIABILITIES			
1	Equity			
(a)	Equity share capital	1,148.56	850.49	981.49
(b)	Other equity	4,618.00	2,788.21	3,837.15
	Equity attributable to owner	5,766.56	3,638.70	4,818.64
	Non Controlling Interest	9.93	8.35	9.19
	Total Equity	5,776.49	3,647.05	4,827.83
2	Liabilities			
(I)	Non-current liabilities			
(a)	Financial liabilities			
(i)	Borrowings	1,407.01	1,389.37	1,741.06
(ii)	Lease Liabilities	287.43	309.71	315.61
(b)	Provisions	29.48	25.80	47.45
(c)	Deferred tax liabilities (Net)	346.66	187.45	316.68
(II)	Current liabilities			
(a)	Financial liabilities			
(i)	Borrowings	4,184.81	4,623.06	4,805.80
(ii)	Trade payables			
	- total outstanding dues of micro enterprises and enterprises	499.31	541.34	233.78
	- total outstanding dues of creditors other than enterprise and small enterprise	874.93	876.36	1,974.01
(iii)	Lease Liabilities	44.86	12.33	44.86
(iv)	Other current financial liabilities	719.31	811.72	894.91
(b)	Other current liabilities	39.03	314.74	80.30
(c)	Short-term provisions	9.46	5.63	9.10
(d)	Current Tax Liability (net)	87.95		54.97
	Total Liability	8,530.24	9,097.50	10,518.53
	TOTAL EQUITY AND LIABILITIES	14,306.73	12,744.55	15,346.36



By Order of the Board
For Parnax Lab Limited

(Signature)

Prakash M Shah
Director & CEO
DIN NO: 00440980

Place : Mumbai
Date : 14-11-2022

PARNAX LAB LIMITED
Consolidated Cash Flow Statement for the period ended 30th September, 2022

Particulars	(Rs. in Lakhs)		
	For the period ended 30th September, 2022 (Unaudited)	For the period ended 30th September, 2021 (Unaudited)	For the year ended 31st March 2022 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/(Loss) before tax	562.56	385.02	1,226.42
Adjustments for			
Depreciation	320.34	255.61	586.55
Finance Cost	246.44	261.57	523.03
Loss/(Profit) on sale of Property, plant & equipments	(1.15)	(0.31)	(0.31)
Sundry Balances written off	(0.29)	(2.38)	4.87
Interest & Dividend income	(5.04)	-	(9.02)
Operating Loss Before Working Capital Adjustments	1,122.86	899.50	2,331.54
Changes in Working Capital			
<u>Adjustments for (increase) / decrease in operating assets:</u>			
Inventories	(189.78)	(308.75)	(913.92)
Trade receivables	727.85	(934.52)	(2,118.26)
Other assets (Financials and Non Financial assets)	101.01	(389.98)	(335.37)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
Trade payables	(833.25)	794.53	1,561.49
Other liabilities (Financials and Non Financial assets)	(262.67)	494.92	352.88
Cash generated from operations	666.02	555.70	878.36
Direct Tax Paid (Refund) [Net]	41.11	54.93	23.79
Net cash flow from / (used in) operating activities (A)	624.91	500.77	854.57
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant & equipment	(160.70)	(759.84)	(1,782.79)
Expenditure on capital work in progress	(211.82)	82.01	156.84
Expenditure on asset held for disposal		-	(33.46)
Investment in fixed deposit	(14.18)	(2.54)	-
Proceeds from sale of fixed assets	25.00	0.50	0.50
Proceeds/(Purchase) from sale of Non Current Investments		-	-
Interest & Dividend income	5.04	2.38	9.02
Net cash flow from / (used in) investing activities (B)	(356.66)	(677.49)	(1,649.89)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Shares, Warrants	545.08	450.43	751.56
Proceeds from long-term, borrowings (net)	(334.05)		343.48
Proceeds from short-term, borrowings (net)	(620.99)		641.38
Finance Cost	(246.44)	(261.57)	(523.03)
Net cash flow from / (used in) financing activities (C)	(656.40)	188.86	1,213.39
Net increase (decrease) in cash and cash equivalents (A+B+C)	(388.15)	12.14	418.07
Cash and cash equivalents at the beginning of the year	436.21	18.14	18.14
Cash and cash equivalents at the end of the year	48.06	30.28	436.21

Place : Mumbai
Date : 14-11-2022



By Order of the Board
For Parnax Lab Limited

(Signature)
Prakash M Shah
Director & CEO
DIN : 00440980